



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: DE PERE WATER DEPARTMENT

Principal Office: 335 SOUTH BROADWAY  
DE PERE, WI 54115

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JOE ZEGERS of \_\_\_\_\_  
(Person responsible for accounts)

De Pere Water Department \_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	05/04/2001
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR

---

(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** DE PERE WATER DEPARTMENT

**Utility Address:** 335 SOUTH BROADWAY  
DE PERE, WI 54115

**When was utility organized?** 8/1/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** JOE ZEGERS

**Title:** FINANCE DIRECTOR

**Office Address:**

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:** (920) 339 - 4041

**Fax Number:** (920) 339 - 4049

**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** MR DAVID MACCOUX CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schenckcpa.com**Date of most recent audit report:** 5/17/2000**Period covered by most recent audit:** 1999

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**Name of utility commission/committee:**

---

---

**Names of members of utility commission/committee:**

---

JERRY DANEN, COMMISSION MEMBER

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,751,243	1,747,128	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	833,809	743,565	<b>2</b>
Depreciation Expense (403)	248,129	230,158	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	237,243	220,956	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,319,181</b>	<b>1,194,679</b>	
<b>Net Operating Income</b>	<b>432,062</b>	<b>552,449</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>432,062</b>	<b>552,449</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	99,744	102,558	<b>10</b>
Miscellaneous Nonoperating Income (421)	58,908	42,530	<b>11</b>
<b>Total Other Income</b>	<b>158,652</b>	<b>145,088</b>	
<b>Total Income</b>	<b>590,714</b>	<b>697,537</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>590,714</b>	<b>697,537</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,292	9,290	<b>14</b>
Amortization of Debt Discount and Expense (428)	6,314	6,314	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>7,606</b>	<b>15,604</b>	
<b>Net Income</b>	<b>583,108</b>	<b>681,933</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,358,772	5,676,839	<b>20</b>
Balance Transferred from Income (433)	583,108	681,933	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,941,880</b>	<b>6,358,772</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	99,744	5
<b>Total (Acct. 419):</b>	99,744	
<b>Miscellaneous Nonoperating Income (421):</b>		
WATER TOWER LEASES	41,809	6
WATER INTERCOMMECT AVAILABILITY	17,099	7
<b>Total (Acct. 421):</b>	58,908	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,751,243	0	0	0	<b>1,751,243</b>	<b>1</b>
Less: interdepartmental sales	365		0	0	<b>365</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,750,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,750,878</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	221,050		<b>221,050</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	19,804		<b>19,804</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>240,854</b>	<b>0</b>	<b>240,854</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	14,421,911	13,299,368	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,676,592	2,420,317	2
<b>Net Utility Plant</b>	<b>11,745,319</b>	<b>10,879,051</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,745,319</b>	<b>10,879,051</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	30,900	62,685	9
<b>Total Other Property and Investments</b>	<b>30,900</b>	<b>62,685</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,109,042	1,384,860	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	674,860	634,432	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	362,652	353,967	15
Other Accounts Receivable (143)	4,342	29,468	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	16,652	17,840	19
Prepayments (165)	2,948	2,321	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,170,696</b>	<b>2,423,088</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,318	12,632	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>6,318</b>	<b>12,632</b>	
<b>Total Assets and Other Debits</b>	<b>13,953,233</b>	<b>13,377,456</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,248,842	1,248,842	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	6,941,880	6,358,772	<b>28</b>
<b>Total Proprietary Capital</b>	<b>8,190,722</b>	<b>7,607,614</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	30,000	60,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>30,000</b>	<b>60,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	91,490	56,071	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	150	1,543	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>91,640</b>	<b>57,614</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	12,632	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>12,632</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,640,871	5,639,596	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>13,953,233</b>	<b>13,377,456</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	14,421,911	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	14,421,911	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,676,592	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	2,676,592	0	0	0	
<b>Net Utility Plant</b>	11,745,319	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,420,317				<b>2,420,317</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	248,129				<b>248,129</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	24,388				<b>24,388</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>272,517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>272,517</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	16,242				<b>16,242</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>16,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,242</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,676,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,676,592</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	16,652	17,840	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>16,652</u>	<u>17,840</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Mortgage Revenue Bonds of 1/1/84	1,814	Amort	1,818	<b>1</b>
Mortgage Revenue Bonds of 1/1/93	4,500	Amort	4,500	<b>2</b>
<b>Total</b>			<b>6,318</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	N/A	0	<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,248,842	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,248,842</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Mortgage Revenue Bonds	01/01/1992	06/01/2001	5.30%	30,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>30,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:** 30,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	237,243	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
Tax equivalent on meters charged to sewer	7,520	5
<b>Total Accruals and other credits</b>	<b>244,763</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	224,423	6
Social Security taxes	18,155	7
PSC Remainder Assessment	2,185	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>244,763</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	1,543	1,292	2,685	150	1
<b>Subtotal</b>	<b>1,543</b>	<b>1,292</b>	<b>2,685</b>	<b>150</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,543</b>	<b>1,292</b>	<b>2,685</b>	<b>150</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,639,596	0	0	0	0	<b>5,639,596</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,275					<b>1,275</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>5,640,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,640,871</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SINKING FUNDS	30,900	3
<b>Total (Acct. 125):</b>	<b>30,900</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	362,652	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>362,652</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	4,342	15
<b>Total (Acct. 143):</b>	<b>4,342</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
ADVANCE ASSESSMENTS	2,948	17
<b>Total (Acct. 165):</b>	<b>2,948</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	13,860,639	0	0	0	<b>13,860,639</b>	<b>1</b>
Materials and Supplies	17,246	0	0	0	<b>17,246</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,548,454	0	0	0	<b>2,548,454</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	5,640,233	0	0	0	<b>5,640,233</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,689,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,689,198</b>	
Net Operating Income	432,062	0	0	0	<b>432,062</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.59%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.59%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,248,842	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,650,326	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>7,899,168</b>	
<b>Net Income</b>		
Net Income	583,108	5
<b>Percent Return on Proprietary Capital</b>	<b>7.38%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

---

**7. Any additional matters.**

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Identification and Ownership - Contacts (Page iv)

August 17, 2001

Mr. Joe Zegers, Finance Director  
De Pere Water Department  
335 South Broadway  
De Pere, WI 54115-2593

2000 Analytical Review DWCCA-1610-ELE

Dear Mr. Zegers:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On Page W-8, we noted \$200,000 reported as additions to Account 321, Structures and Improvements. The schedule note indicates this addition is the utility portion of a new building. This construction requires Commission authorization. Please contact Peter Feneht, Staff Engineer, to discuss the required authorization, at (608) 266-5614.
2. On Page W-19, two of the 6-inch meters are reported as industrial. However, these meters are not reported as tested. The Wisconsin Administrative Code requires meters in use 6-inches or larger be tested annually. Please make every effort to test these meters annually or explain in the schedule notes why they are not tested.
3. On Page F-2, \$41,809 is reported in Account 421, described as "water tower leases." Please report this amount in Account 472, Rents from Water Property, in the future. Also on Page F-2, Account 421, \$17,099 is described as "water interconnect availability." Please report this amount in Account 466, Sales for Resale in the future.
4. Enclosed is our calculation of the Public Fire Protection Service charge. The difference between our calculation and the amount reported on Page W-4, Line 1, is a \$7,357 overcharge. Please adjust the 2001 fire protection charge by this amount, or otherwise explain this matter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

---

## FINANCIAL SECTION FOOTNOTES

---

No response to review. Peter F. is going to call re the construction item.  
Check other items next year. ele

---



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,711,400	1
<b>Total Sales of Water</b>	<b>1,711,400</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	8,578	2
Miscellaneous Service Revenues (471)	1,040	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	30,225	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>39,843</b>	
<b>Total Operating Revenues</b>	<b>1,751,243</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	35,786	8
Pumping Expenses (620-633)	319,882	9
Water Treatment Expenses (640-652)	16,941	10
Transmission and Distribution Expenses (660-678)	212,630	11
Customer Accounts Expenses (901-905)	38,581	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	209,989	14
<b>Total Operation and Maintenance Expenses</b>	<b>833,809</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	248,129	15
Amortization Expense (404-407)		16
Taxes (408)	237,243	17
<b>Total Other Operating Expenses</b>	<b>485,372</b>	
<b>Total Operating Expenses</b>	<b>1,319,181</b>	
<b>NET OPERATING INCOME</b>	<b>432,062</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	7,461	377,032	624,157	4
Commercial	475	142,606	182,050	5
Industrial	92	713,644	528,385	6
<b>Total Metered Sales to General Customers (461)</b>	<b>8,028</b>	<b>1,233,282</b>	<b>1,334,592</b>	
Private Fire Protection Service (462)	98		44,397	7
Public Fire Protection Service (463)	1		311,411	8
Other Sales to Public Authorities (464)	58	14,854	20,635	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	258	365	12
<b>Total Sales of Water</b>	<b>8,186</b>	<b>1,248,394</b>	<b>1,711,400</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	311,411	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>311,411</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	8,578	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>8,578</b>	
<b>Miscellaneous Service Revenues (471):</b>		
INSTALLATION CHARGES FOR SECOND METER	1,040	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,040</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	30,225	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>30,225</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	35,786	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>35,786</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	178,660	17
Pumping Labor and Expenses (624)	47,485	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,762	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	37,035	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	54,940	25
<b>Total Pumping Expenses</b>	<b>319,882</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	16,411	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	530	33
<b>Total Water Treatment Expenses</b>	<b>16,941</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	10,864	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	61,223	36
Meter Expenses (663)	25,621	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)	5,820	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,720	43
Maintenance of Transmission and Distribution Mains (673)	48,617	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	24,110	46
Maintenance of Meters (676)	5,510	47
Maintenance of Hydrants (677)	20,006	48
Maintenance of Miscellaneous Plant (678)	5,139	49
<b>Total Transmission and Distribution Expenses</b>	<b>212,630</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	15,941	51
Customer Records and Collection Expenses (903)	22,640	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>38,581</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,742	56
Office Supplies and Expenses (921)	22,838	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	97,754	59
Property Insurance (924)	4,665	60
Injuries and Damages (925)	8,349	61
Employee Pensions and Benefits (926)	51,108	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	33	65
Rents (931)	2,500	66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>209,989</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>833,809</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		224,423	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,520	<b>2</b>
<b>Net property tax equivalent</b>		<b>216,903</b>	
Social Security		18,155	<b>3</b>
PSC Remainder Assessment		2,185	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>237,243</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.212300				3
County tax rate	mills		5.707600				4
Local tax rate	mills		5.077800				5
School tax rate	mills		12.264000				6
Voc. school tax rate	mills		1.476600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.738300</b>				10
Less: state credit	mills		1.568000				11
<b>Net tax rate</b>	mills		<b>23.170300</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.077800</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.740600</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.818400</b>				17
<b>Total Tax Rate</b>	mills		<b>24.738300</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760699</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.170300</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.625624</b>				21
Utility Plant, Jan. 1	\$	13,499,368	13,499,368				22
Materials & Supplies	\$	17,840	17,840				23
<b>Subtotal</b>	\$	<b>13,517,208</b>	<b>13,517,208</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>13,517,208</b>	<b>13,517,208</b>				26
Assessment Ratio	dec.		0.941969				27
<b>Assessed Value</b>	\$	<b>12,732,791</b>	<b>12,732,791</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.625624</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>224,423</b>	<b>224,423</b>				30
Tax Equivalent per 1994 PSC Report	\$	206,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>224,423</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	749		3
<b>Total Intangible Plant</b>	<b>749</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	51,132		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,388		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>370,520</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	357,847	200,000	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	647,349		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	71,957		20
<b>Total Pumping Plant</b>	<b>1,077,153</b>	<b>200,000</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,376		22
Water Treatment Equipment (332)	43,311		23
<b>Total Water Treatment Plant</b>	<b>58,687</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,327		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			749	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>749</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			51,132	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			319,388	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>370,520</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			557,847	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			647,349	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			71,957	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,277,153</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,376	22
Water Treatment Equipment (332)			43,311	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>58,687</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,327	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,130,064		26
Transmission and Distribution Mains (343)	7,763,978	621,488	27
Fire Mains (344)	0		28
Services (345)	1,013,651	59,365	29
Meters (346)	905,918	153,088	30
Hydrants (348)	716,474	54,260	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>11,531,412</b>	<b>888,201</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,764	3,735	35
Computer Equipment (391.1)	73,890	1,534	36
Transportation Equipment (392)	109,328	43,455	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	59,427	1,860	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,438		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>260,847</b>	<b>50,584</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,299,368</b>	<b>1,138,785</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>13,299,368</b>	<b>1,138,785</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,130,064 26
Transmission and Distribution Mains (343)			8,385,466 27
Fire Mains (344)			0 28
Services (345)	2,369		1,070,647 29
Meters (346)	13,873		1,045,133 30
Hydrants (348)			770,734 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>16,242</b>	<b>0</b>	<b>12,403,371</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,499 35
Computer Equipment (391.1)			75,424 36
Transportation Equipment (392)			152,783 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			61,287 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,438 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>311,431</b>
<b>Total utility plant in service directly assignable</b>	<b>16,242</b>	<b>0</b>	<b>14,421,911</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>16,242</b>	<b>0</b>	<b>14,421,911</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	162,455	2.94%	9,390	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>162,455</b>		<b>9,390</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	228,307	2.43%	11,126	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	372,239	6.67%	43,178	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	15,757	4.29%	3,087	<b>15</b>
<b>Total Pumping Plant</b>	<b>616,303</b>		<b>57,391</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	6,106	2.50%	384	<b>16</b>
Water Treatment Equipment (332)	24,601	6.00%	2,599	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>30,707</b>		<b>2,983</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	324,980	1.86%	21,019	<b>19</b>
Transmission and Distribution Mains (343)	485,545	0.93%	75,095	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	316,242	2.09%	21,781	<b>22</b>
Meters (346)	261,015	5.00%	48,776	<b>23</b>
Hydrants (348)	108,545	1.59%	11,823	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,496,327</b>		<b>178,494</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					171,845	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	171,845	
321					239,433	8
322					0	9
323					0	10
324					0	11
325					415,417	12
326					0	13
327					0	14
328					18,844	15
	0	0	0	0	673,694	
331					6,490	16
332					27,200	17
	0	0	0	0	33,690	
341					0	18
342					345,999	19
343					560,640	20
344					0	21
345	2,369				335,654	22
346	13,873				295,918	23
348					120,368	24
349					0	25
	16,242	0	0	0	1,658,579	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	7,492	5.88%	919	<b>27</b>
Computer Equipment (391.1)	8,447	5.88%	4,390	<b>28</b>
Transportation Equipment (392)	66,836	10.56%	13,839	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	27,395	8.33%	5,028	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	4,355	9.09%	83	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>114,525</b>		<b>24,259</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,420,317</b>		<b>272,517</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,420,317</b>		 <b>272,517</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					8,411	27
391.1					12,837	28
392					80,675	29
393					0	30
394					32,423	31
395					0	32
396					0	33
397					4,438	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	138,784	
	16,242	0	0	0	2,676,592	
					0	38
	16,242	0	0	0	2,676,592	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			108,857	108,857	1
February			100,736	100,736	2
March			104,539	104,539	3
April			114,170	114,170	4
May			118,046	118,046	5
June			116,683	116,683	6
July			119,914	119,914	7
August			126,221	126,221	8
September			116,270	116,270	9
October			115,552	115,552	10
November			103,759	103,759	11
December			105,207	105,207	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>1,349,954</b>	<b>1,349,954</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,349,954	16
Less: Water sold				1,248,394	17
Losses and unaccounted for				101,560	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				5,444	21
Date of maximum: 5/1/2000					22
Cause of maximum:					23
Warm Weather					
Minimum gallons pumped by all methods in any one day during reporting year				2,101	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				4,196,300	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
FRONT STREET	BF183	812	12	1,152,000	Yes	<b>1</b>
GRANT STREET	BF184	760	17	6,192,000	Yes	<b>2</b>
NINTH STREET	BF185	795	19	1,382,400	Yes	<b>3</b>
MERRILL STREET	BF186	845	19	1,440,000	Yes	<b>4</b>
ENTERPRISE	BF187	875	19	1,728,000	Yes	<b>5</b>
SCHUERING ROAD	BF188	787	24	1,584,000	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	ENTERPRISE	FRONT STREET	GRANT STREET	<b>1</b>
Location	ENTERPRISE	FRONT STREET	GRANT STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	D	<b>4</b>
Pump Manufacturer	AMERICAN	LAYNE NW	LAYNE NW	<b>5</b>
Year Installed	1995	1989	1989	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	800	520	<b>8</b>
Pump Motor or Standby Engine Mfr	BRYANT JACKSON	FAIRBANKS	LAYNE NW	<b>10</b>
Year Installed	1971	1951	1955	<b>11</b>
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	<b>12</b>
Horsepower	150	100	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	MERRILL STREET	NINTH STREET	SCHUERING ROAD	<b>14</b>
Location	MERRILL STREET	NINTH STREET	SCHUERING ROAD	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	R	R	<b>17</b>
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	<b>18</b>
Year Installed	1986	1991	1982	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	950	1,000	700	<b>21</b>
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	LAYNE NW	<b>23</b>
Year Installed	1966	1960	1982	<b>24</b>
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	<b>25</b>
Horsepower	150	100	100	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	ENTERPRISE	FRONT STREET	GRANT STREET	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		<b>4</b>
				<b>5</b>
Year constructed	1971	1950		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	0	0		<b>10</b>
Total capacity in gallons	250,000	160,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5984	0.6192	0.6048	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	N	N	N	<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MATTHEW DRIVE	MERRILL STREET #1	MERRILL STREET #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1986	1960	1966	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	135	128	0	9
				10
Total capacity in gallons	500,000	250,000	250,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			8.8560	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			N	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	NINTH STREET #1	NINTH STREET #2	SCHUERING ROAD	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>4</b>
Year constructed	1965	1960	1982	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	148	16	<b>9</b>
				<b>10</b>
Total capacity in gallons	250,000	250,000	250,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE		NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680		1.4400	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y		Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	N		N	<b>24</b>
				<b>25</b>



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	41	0	0	0	41	1
M	D	1.000	619	0	0	0	619	2
P	D	1.500	3,040	0	0	0	3,040	3
M	D	2.000	1,455	0	0	0	1,455	4
M	D	4.000	15,226	0	0	0	15,226	5
A	D	6.000	3,632	0	0	0	3,632	6
M	D	6.000	163,761	0	0	0	163,761	7
M	S	6.000	6	0	0	(6)	0	8
P	D	6.000	6,526	1,280	0	0	7,806	9
M	D	8.000	82,646	0	0	0	82,646	10
P	D	8.000	79,473	5,425	0	0	84,898	11
M	D	10.000	37,952	0	0	0	37,952	12
P	D	10.000	39,555	2,792	0	0	42,347	13
M	D	12.000	50,475	0	0	0	50,475	14
M	S	12.000	326	0	0	0	326	15
P	D	12.000	33,705	10,782	0	0	44,487	16
M	S	16.000	1,447	0	0	0	1,447	17
P	S	18.000	865	0	0	0	865	18
<b>Total Within Municipality</b>			<b>520,750</b>	<b>20,279</b>	<b>0</b>	<b>(6)</b>	<b>541,023</b>	
<b>Total Utility</b>			<b>520,750</b>	<b>20,279</b>	<b>0</b>	<b>(6)</b>	<b>541,023</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,748	0	21	0	3,727		1
P	1.000	853	110	0	0	963		2
M	1.000	1,248	0	0	0	1,248		3
M	1.500	84	0	0	0	84		4
P	1.500	109	1	0	0	110		5
P	2.000	3	2	0	0	5		6
M	2.000	106	0	0	0	106		7
M	3.000	2	0	0	0	2		8
M	4.000	17	0	0	0	17		9
P	4.000		1			1		10
M	6.000	9	0	0	0	9		11
P	6.000		33			33		12
P	10.000	2	0	0	0	2		13
<b>Total Utility</b>		<b>6,181</b>	<b>147</b>	<b>21</b>	<b>0</b>	<b>6,307</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	3,706	0	26	0	3,680	0	1
0.750	5,009	344	170	0	5,183	346	2
1.000	126	8	0	0	134	20	3
1.500	106	20	0	0	126	34	4
2.000	94	21	0	0	115	40	5
3.000	42	2	0	0	44	13	6
4.000	24	3	0	0	27	6	7
6.000	3	0	0	0	3	0	8
10.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>9,111</b>	<b>398</b>	<b>196</b>	<b>0</b>	<b>9,313</b>	<b>460</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	3,129	126	11	12	0	402	3,680	1
0.750	4,855	151	29	8	0	140	5,183	2
1.000	24	88	9	5	0	8	134	3
1.500	3	95	8	16	0	4	126	4
2.000	0	74	23	12	0	6	115	5
3.000	0	32	5	5	0	2	44	6
4.000	0	15	6	4	0	2	27	7
6.000	0	0	2	0	0	1	3	8
10.000	0	0	0	1	0	0	1	9
<b>Total:</b>	<b>8,011</b>	<b>581</b>	<b>93</b>	<b>63</b>	<b>0</b>	<b>565</b>	<b>9,313</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,047	38			1,085	2
<b>Total Fire Hydrants</b>	<b>1,047</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>1,085</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 1,085

Number of distribution system valves end of year: 1,492

Number of distribution valves operated during year: 1,000

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

Account 633:    There were much needed repairs to the telemetry equipment in many of our pumping stations.

Account 923:    The contribution to the Central Brown County Water Authority increased over \$55,000 from the prior year.

---

### Water Utility Plant in Service (Page W-08)

Account 321:    Utility portion of new building addition.

---

### Water Mains (Page W-17)

Mains were financed entirely with utility funding.

---

### Water Services (Page W-18)

Water services were financed with a combination of contributed capital from developers and utility funding.

---